

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 630 Section 630.110 Registration and Returns</b>
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**TITLE 86: REVENUE**

**PART 630  
COUNTY WATER COMMISSION RETAILERS' OCCUPATION TAX**

**Section 630.110 Registration and Returns**

a) Separate Registration not Required

A retailer's registration under the Illinois Retailers' Occupation Tax Act is sufficient for the County Water Commission Retailers' Occupation Tax. No special registration for County Water Commission Retailers' Occupation Tax is required.

b) Requirements as to Returns

- 1) Every retailer must file a return each month if the retailer is engaged in the business of selling tangible personal property at retail in the territory of the Commission and such County Water Commission Retailers' Occupation Tax was in effect that month: Provided that if the retailer is permitted to file his Illinois Retailers' Occupation Tax returns quarterly, his County Water Commission Retailers' Occupation Tax returns shall also be filed quarterly; and provided that if the retailer is permitted to file his Illinois Retailers' Occupation Tax returns annually, his County Water Commission Retailers' Occupation Tax returns shall also be filed annually. However, the information required for the County Water Commission Retailers' Occupation Tax may be furnished on the retailer's Illinois Retailers' Occupation Tax return form in the additional space that is provided on that form for reporting County Water Commission Retailers' Occupation Tax information.
- 2) If the retailer files his Illinois Retailers' Occupation Tax returns on the gross receipts basis, he must report County Water Commission Retailers' Occupation Tax information in his returns on the same basis. If the retailer files his Illinois Retailers' Occupation Tax returns on the gross sales basis, he must report County Water Commission Retailers' Occupation Tax information in his returns on the gross sales basis.
- 3) Retailers required to make payment on the 7th, 15th, 22nd and last day of the month during which liability is incurred as provided in Section 3 of the Retailers' Occupation Tax Act, are not required to make such quarter-monthly payments of County Water Commission Retailers' Occupation Tax.

(Source: Amended at 15 Ill. Reg. 5762, effective April 5, 1991)

